

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

**INNOCENT WANGWAMBA,
#89912-053,**

Plaintiff,

v.

**THE INTERNAL REVENUE SERVICE,
et al.,**

Defendants.

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Civil Case 3:20-CV-0010-D

ORDER

The United States Magistrate Judge made findings, conclusions, and a recommendation in this case. No objections were filed. The undersigned district judge reviewed the proposed findings, conclusions, and recommendation for plain error. Finding none, the court adopts the findings, conclusions, and recommendation of the United States Magistrate Judge.

It is therefore ordered that this action is summarily dismissed with prejudice as frivolous and for seeking relief against a defendant who is immune from such relief. *See* 28 U.S.C. § 1915(e)(2)(B) and 28 U.S.C. § 1915A(b).

This dismissal will count as a “strike” or “prior occasion” within the meaning of 28 U.S.C. § 1915(g).

The court prospectively certifies that any appeal of this action would not be taken in good faith. *See* 28 U.S.C. § 1915(a)(3); Fed. R. App. P. 24(a)(3). In support of this finding, the court adopts and incorporates by reference the magistrate judge’s findings, conclusions and recommendation. *See Baugh v. Taylor*, 117 F.3d 197, 202 n.21 (5th Cir. 1997). Based on the findings, the court finds that any appeal of this action would present no legal point of arguable merit and would, therefore, be frivolous. *Howard v. King*, 707 F.2d 215, 220 (5th Cir. 1983). In the event

of an appeal, Plaintiff may challenge this certification by filing a separate motion to proceed *in forma pauperis* on appeal with the Clerk of the Court, U.S. Court of Appeals for the Fifth Circuit.

See Baugh, 117 F.3d at 202; FED. R. APP. P. 24(a)(5).

SO ORDERED.

December 7, 2020.


SIDNEY A. FITZWATER
SENIOR JUDGE